



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 375 Dispur, Monday, 16th August, 2021, 25th Sravana, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION-STATE TAX

The 10th August, 2021

No.FTX.56/2017/Pt-II/653.- In exercise of the powers conferred by sub-section (1) of section 50 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the “said Act”), read with section 148 of the said Act, the Governor of Assam, on the recommendations of the Council, is hereby pleased to make the following further amendments in notification No. FTX.56/2017/33 dated the 29th June, 2017 issued by the Finance (Taxation) Department, Government of Assam, published in the Assam Gazette, Extraordinary, No. 354 dated the 29th June, 2017, namely:—

In the said notification, in the first paragraph, in the first proviso, in the Table after Sl. No. 2, the following shall be inserted, namely: —

“

(1)	(2)	(3)	(4)
3.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021

4.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021.”.

This notification shall be deemed to have been issued on 1st day of May, 2021 and shall be deemed to have come into force with effect from the 18th day of April, 2021.

JAYANT NARLIKAR,

Commissioner & Secretary to the Government of Assam,
Finance (Taxation) Department.